



## BUDGET DEPARTMENT

### BUDGET – 220

#### EXPENDITURES BY CATEGORY:

	Actuals FY 2006	Actuals FY 2007	Estimated FY 2008	Budget FY 2009	% Var	Budget FY 2010	% Var
Salary and Benefits	1,352,310	1,270,923	1,326,011	1,728,015	30%	1,728,015	0%
Operating Expense	11,298	16,610	29,382	31,422	370%	31,422	0%
Capital Expenditures	-	-	-	-	-	-	-
Carryovers	2,134	2,138	1,236	-	-100%	-	0%
<b>PROG EXPENDITURES TOTAL</b>	<b>1,365,742</b>	<b>1,289,670</b>	<b>1,356,630</b>	<b>1,759,437</b>	<b>30%</b>	<b>1,759,437</b>	<b>0%</b>

#### FUNDING SOURCE SUMMARY

General Fund	1,365,742	1,289,670	1,356,630	1,759,437	30%	1,759,437	0%
<b>PROG FUNDING SOURCE TOTAL</b>	<b>1,365,742</b>	<b>1,289,670</b>	<b>1,356,630</b>	<b>1,759,437</b>	<b>30%</b>	<b>1,759,437</b>	<b>0%</b>
<b>Authorized Full-time Equivalents</b>	<b>21</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>0%</b>	<b>24</b>	<b>0%</b>

#### PURPOSE:

The purpose of the Budget Department is to enhance the efficiency of County operations through the development, tracking, and publishing of the annual budget and related documents; to strengthen the stability of County finances by systematic review of revenue and expenditures; to improve the productivity of County programs by streamlining processes and monitoring and reviewing the development of goals and performance measures; to demonstrate accountability and effective payment of authorized expenditures for Bernalillo County by establishing and maintaining essential accounts payable and payroll controls; and to recommend revenue enhancement measures.

#### SERVICES PROVIDED:

- Produce the County's budget and adhere to set schedules as well as produce the Biennium Budget Book.
- Monitor the budget and compile revenue and expenditure projection reports.
- Prepare financial analyses and reports that are useful for County management and decision making.
- Issue prompt and accurate payments, transfers and disbursements to vendors, employees and others.
- Provide financial advisory services in conjunction with debt issuance.
- Provide timely and courteous responses to inquiries from citizens, elected officials, management, and staff.

#### PROGRAM HIGHLIGHTS AND MAJOR ACCOMPLISHMENTS:

- Recipient of the national Government Finance Officers Association Distinguished Budget Presentation Award (ninth consecutive year).
- Recipient of the State of New Mexico Department of Finance, Local Government Award for Outstanding Budget Preparation (twelfth consecutive year).
- Provided information and many hours of support for internal and external audits and public inquiries.
- Standard and Poor's Rating Services raised its rating on Bernalillo County, GO debt one notch to 'AAA' from 'AA' due to the County's strong financial management, consistent maintenance of strong fund balances, and central role in the state economy. This rating will allow the County to obtain competitive interest rates on future bond sales.

**COUNTY GOAL:** County government will strive to provide for the needs of County government through effective budgeting, accounting and procurement of needed goods.

**DEPARTMENTAL GOALS AND OBJECTIVES:  
FY09**

**GOAL:** Develop and implement an enhanced performance measurement system to enable Bernalillo County to measure progress toward achieving countywide goals.

**OBJECTIVES**

- Review and assess current departmental performance measurement instruments by September 30, 2008.
- Meet with individual departments to review current performance measurement instruments by December 31, 2008.
- Assist departments in developing department-level goal statements and identifying outcome measures and data sources by June 30, 2009.

**GOAL:** Support the programs and services of Bernalillo County with well conceived financial policies to ensure the financial well being of the County in the long term.

**OBJECTIVES:**

- Perform long and short range financial analysis by submitting a budget document to the State by June 1<sup>st</sup> and publishing the official County budget to meet State of NM and GFOA award criteria (June 1, 2009)
- Amend the 5 year financial plan twice each biennial budget cycle. Once when the budget is adopted and again at midyear (December 2008 & June 2009)
- Maintain a stable fund balance of 3/12 of the approved budget (Consistently)
- Implement Phase II of ERP, which will include a Budget Planning System. This System will be utilized in 2009 to develop the FY10 Budget.

**GOAL:** The Payroll Office will work in conjunction with Human Resources to implement Empath upgrades. Empath is a 100% web-based HR/Payroll system with a Windows format for quick access to information.

**OBJECTIVES:**

- Expand the Employee Self-Service to allow employees to update their addresses and W-4's online (June 30, 2009)
- Work with IS staff to provide more reporting options for Budget, Payroll Office and management. The IS staff will also work towards modifying and improving reporting options for Timekeepers, Budget, Payroll Office and management. (June 30, 2009)
- IS Staff will work on creating a new program for submission of the County's PERA data to the State's PERA Rio system. (June 30, 2009)
- Provide on-going training for Timekeepers with regards to new processes and improvements in Empath and revised reporting options. (March 31, 2009)

**GOAL:** AP staff will assist in training County staff on the new SAP system requirements and will provide training on the new AP Administrative Instruction. (September 2008)

**OBJECTIVES:**

- Accounts Payable will provide training on IRS rules particularly related to vendor W-9's and the issuance of 1099's. (December 31, 2009)
- AP will develop an Internal Procedures Manual. (June 30, 2009)

**FY10**

**GOAL:** Support the programs and services of Bernalillo County with well conceived financial policies to ensure the financial well being of the County in the long term.

**OBJECTIVES:**

- Maintain a stable fund balance of 3/12 of the approved budget
- Earn the National Government Finance Officers Association Distinguished Budget Presentation Award. (December 2009)
- Earn the State of New Mexico Department of Finance, Local Government Award for Outstanding Budget Preparation. (December 2009)

**GOAL:** Payroll and IS staff will work in conjunction with Human Resources to implement Empath upgrades. Empath is a 100% web-based HR/Payroll system with a Windows format for quick access to information.

**OBJECTIVES:**

- IS Staff will work towards migrating from Page-center to Web based views of Reporting Services. (June 30, 2010)
- Work towards having timesheets available to departments through the Web to allow timekeepers to print the timesheets for their departments. (December 31, 2009)
- Expand the Employee Self-Service to allow employees to update their addresses and W-4's online (March 31, 2008).

**GOAL:** Accounts Payable will utilize the SAP best practices to implement more efficient and effective ways of conducting business.

**OBJECTIVES:**

- AP staff will conduct a study on e-invoicing and present a proposal to ERP for implementation. (March 31, 2010)
- Accounts Payable will refine business practices and finalize the internal procedural manual to fit the SAP software and applicable Administrative Instructions. (September 31, 2009)

**GOAL:** Develop and Implement a performance measurement system to enable Bernalillo County to measure progress toward achieving countywide goals.

**OBJECTIVES:**

- Develop format for performance measurement reporting instrument by June 30, 2009
- Implement enhanced performance reporting system for FY 11-12 budget submittal by January 2010.

## Budget Department

### PERFORMANCE DATA:

Performance Measures	Actual FY 2006	Actual FY 2007	Actual FY 2008	Target FY 2009	Target FY 2010
<b><i>Qualitative:</i></b>					
Payroll Accuracy Rate (% without error)*	99.62%	99.70%	99.70%	100%	100%
Invoices processed and paid five working days of due date	95%	97%	100%	100%	100%
<b><i>Efficiency:</i></b>					
Employees per Payroll Financial Specialist	698	710	1,017	1,017	1,017
<b><i>Quantitative:</i></b>					
Invoices paid – Total dollars **	\$169,638,696	\$191,503,231	\$214,110,027	\$215,000,000	\$220,000,000
Number of invoices processed **	43,121	48,323	55,000	60,000	60,000
Invoices paid – Total dollars **	\$169,638,696	\$191,503,231	\$214,110,027	\$215,000,000	\$220,000,000
Number of invoices processed **	43,121	48,323	55,000	60,000	60,000

\* Payroll accuracy rate is calculated by comparing the number of manual checks issued to total checks and direct deposits issued.

\*\* Accounts Payable results based upon a year beginning 5/1 and ending 3/31. For projected numbers, an average of the prior three (3) years was used. Invoices based on all non-life to date funds.